CONCLUSION

Authorization is hereby granted to charge any additional fees which may be due in this matter to Deposit Account No. 08-0380. A copy of this letter is enclosed for accounting purposes.

Respectfully submitted,

HAMILTON, BROOK, SMITH & REYNOLDS, P.C.

David E. Brook, R.N. 22592,

By for Elizabeth W. Mata

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Concord, MA 01742-9133 Date: January 30, 2008